

**LEGAL SERVICES
CORPORATION**

Office of
Inspector General



Semiannual Report to the Congress
October 1, 2006– March 31, 2007

www.oig.lsc.gov

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**TO THE BOARD OF DIRECTORS OF THE LEGAL SERVICES
CORPORATION
AND THE UNITED STATES CONGRESS**

A MESSAGE FROM THE INSPECTOR GENERAL

This Semiannual Report sets forth the significant activities and accomplishments of the Office of Inspector General (OIG) from October 1, 2006 through March 31, 2007. It reflects our overall efforts to improve the effectiveness and efficiency of the Legal Services Corporation (LSC), and to protect the operations of LSC and its grant recipients from fraud and abuse. It also details our continuing efforts to oversee the system for routine monitoring of compliance with the restrictions on the use of LSC funds by grantees.

In this reporting period, the OIG conducted 10 audit service reviews (ASRs) and issued five ASR reports. (The remaining reports are in process, and will be issued in the next reporting period.) We continued our comprehensive review of LSC's programs for providing oversight of its grant recipients. We previously reported on our review of the Office of Compliance and Enforcement. Currently nearing completion are audits of the Office of Program Performance and the Office of Information Management. We also opened six new investigations and closed seven investigations. Working with the Department of Justice, we initiated a subpoena enforcement action in connection with our ongoing investigation of California Rural Legal Assistance, Inc.

During the reporting period, the OIG also adopted a new Strategic Plan for 2007-2011. We took special efforts in developing this plan to coordinate with LSC's Board of Directors, management, and staff, as well as with external stakeholders. I appreciate the thoughtful input we received and believe it has helped us produce a useful and positive blueprint for guiding future OIG activities.

The Government Accountability Office (GAO) began reviews in the areas of corporate governance and grants management at LSC. The OIG is providing support to GAO and, in accordance with the Inspector General (IG) Act, is working closely with the GAO teams to avoid duplication and ensure effective coordination and cooperation.

I would also like to highlight and commend the collaborative efforts of the LSC Office of Legal Affairs, the Department of Justice, LSC's outside counsel, and the OIG in defending LSC in a legal action challenging LSC's program integrity regulation. This litigation is continuing.

OCTOBER 1, 2006– MARCH 31, 2007

I am very pleased to report that I have appointed Tom Coogan as Assistant Inspector General for Investigations. Mr. Coogan brings a wealth of experience and is uniquely qualified for this position. He has served in a number of federal agencies and public organizations as IG counsel and as a senior OIG official, with responsibility for conducting, advising on, and supervising investigations. He is a graduate of the Federal Law Enforcement Training Center, has a graduate degree in forensic science, and earlier in his career served with the U.S. Secret Service. He has been Special Counsel with the OIG for the past two years.

Finally, I would like to thank the Board of Directors and the Congress for their support of the OIG as we do our utmost to provide accurate, objective, and independent information. As I stated to members of the American Bar Association's Standing Committee on Legal Aid and Indigent Defendants at their mid-year meeting, I am committed to continuing to provide the LSC Board and Congress with the information they need to help ensure the success of LSC's statutory mission to provide support to grant recipients serving persons financially unable to afford legal assistance.

Sincerely,

A handwritten signature in black ink that reads "Kirt West". The signature is written in a cursive, slightly slanted style.

Kirt West
Inspector General
March 31, 2007

OFFICE OF INSPECTOR GENERAL OVERVIEW

The LSC Office of Inspector General operates under the Inspector General Act of 1978, 5 U.S.C. app. 3. In 1988, Congress amended the IG Act and required LSC and about 30 other, mostly smaller, federally funded entities to establish independent Offices of Inspector General.

The OIG has two principal missions: to assist management in identifying ways to promote efficiency and effectiveness in the activities and operations of LSC and its grantees; and to prevent and detect fraud and abuse. Thus, the OIG assists management in fostering and overcoming obstacles to good program management and in preventing future problems; and it must identify and report on current problems.

The OIG's primary tool for achieving these missions is fact-finding through financial, performance and other types of audits, evaluations and reviews, as well as investigations into allegations of wrongdoing. Its fact-finding activities enable the OIG to develop recommendations to LSC, the Congress and grantee management for actions or changes that will correct problems, better safeguard the integrity of funds, and improve procedures or otherwise increase efficiency or effectiveness.

The OIG is also tasked with ensuring the quality of audits of LSC and its grantees that are conducted by independent public accountants, and with reviewing proposed and existing regulations and legislation affecting the operations and activities of LSC and the programs it funds.

In addition, since the 1996 Congress, LSC's annual appropriation has directed that an additional tool for monitoring grantee compliance with legal requirements is to be the annual grantee audits conducted by independent public accountants under guidance developed by the OIG thus adding participation in monitoring compliance to the role of the OIG. Congress has also specified that the OIG has authority to conduct its own reviews of grantee compliance.

The OIG is headed by the Inspector General who reports to and is under the general supervision of the LSC Board of Directors. The IG has broad authority to manage the OIG, including setting OIG priorities and activities, and to hire OIG personnel, consultants and experts.

To ensure the objectivity of the OIG's work, the IG Act grants the LSC IG the independence to determine what reviews are performed; to gain access to all documents needed for OIG reviews; to publish findings and recommendations based on OIG reviews; and to report OIG findings and recommendations to the LSC Board of Directors and to Congress. The IG Act also prohibits LSC from

assigning to its IG any of LSC's own "program operating responsibilities." This means that the OIG does not perform functions assigned to LSC by the Legal Services Corporation Act, 42 U.S.C. §2996-2996I, other than those transferred to the OIG under the IG Act, and those otherwise assigned by Congress, for example in the FY 1996 Appropriations Act.

The IG must report serious problems to the LSC Board of Directors and must also report to appropriate law enforcement authorities when, through audit, investigation or otherwise, the IG has found that there are reasonable grounds to believe that a crime has occurred. The OIG is not an "arm" of the Congress, as is the Comptroller General, but is required by law to keep the Congress informed through semiannual reports and other means. The IG also provides periodic reports to the Board and management of LSC and occasionally to the Boards of Directors and management of LSC grantees. Some of these reports will be specific (e.g., an audit of a particular grantee or an investigation of a theft), while others will be of more general interest to management.

Although the OIG is not a part of LSC management, it also is not an adversary of LSC management. To be effective, the OIG works cooperatively with the Board and management, seeks their input prior to choosing topics for OIG review, and keeps them informed of OIG activities. Within their different statutory roles, the OIG and LSC management share a common commitment to improving the federal legal services program and increasing the availability of legal services to the poor.

AUDITS

During this reporting period, we focused on three areas: completing the audit of the Office of Program Performance (OPP); conducting Audit Service Reviews; and preparing to conduct a series of recipient audits. The recipient audits will commence next reporting period. In addition, we completed an internal review of the OIG's Confidential Expenditures Program. We issued our draft interim report on OPP's oversight of grantees. Management's comments were received after the close this reporting period; however, we are including a brief description of our findings below. Since the final report was not issued by the close of the reporting period, we are not including the OPP report in any of the statistical information accompanying this report to Congress. The statistical data will be included in the report for the next reporting period.

Interim Reports on Management Oversight of Grantees — Office of Program Performance and Office of Information Management

The OIG is continuing to audit LSC's oversight of its grant recipients. The objective of our review is to evaluate the efficiency and effectiveness of LSC's various oversight programs. Because of the number of different program offices involved in the oversight of grantees, the OIG is issuing interim reports on each program office.

In a previous reporting period, the OIG issued its report on the Office of Compliance and Enforcement. During this period, the OIG issued a draft interim audit report on OPP's oversight of grantees. The report noted that the programs managed by OPP generally did not duplicate the efforts of other LSC offices providing oversight to grantees. The OIG detected a system error in the scoring of grant applications that was corrected during the course of the audit. The system error did not impact LSC decisions resulting from the scoring of the applications. The OIG found that OPP could leverage its limited resources and facilitate more frequent oversight coverage of grantees by restructuring the scope of some on-site grantee program reviews. Management had taken action to address these findings during the audit so no recommendations were necessary. The OIG also found that the grantee evaluation process could be improved by developing more comprehensive measures of productivity and implementing new procedures to track significant recommendations. LSC management accepted and is implementing these recommendations.

The OIG is currently completing its audit of the Office of Information Management (OIM), another LSC component involved in providing oversight of grantees. After the issuance of the audit of OIM in the next reporting period, the OIG will issue a

capping report, encompassing its reviews of OCE, OPP, and OIM, to address any overarching issues.

Report on Confidential Expenditures Program

The OIG Confidential Expenditures Program was developed to reimburse confidential sources for reasonable and necessary expenses incurred during an investigation, without revealing the source's identity or information that could disclose the source's identity. (The program is funded out of the OIG's operating budget. It is limited to reimbursement of actual expenses and is not a "paid informant" program.) A requirement of this program is that annually the Assistant Inspector General for Audit (AIGA) personally review all expenditures and certify that there is adequate documentation to support the payments.

The AIGA completed his Review of OIG Confidential Expenditures and issued his report this period. The review found that all payments were properly supported. The AIGA did find, however, that the policies, procedures, and internal controls governing the program should be more fully documented. The Inspector General agreed with this recommendation and is taking action to implement it.

Fiscal Year 2006 Corporate Audit

The FY 2006 Financial Statement Audit will be issued next reporting period. At this time, it appears that there will no be deficiencies noted in the audit.

The LSC Chairman of the Board, the Chairman of the Finance Committee and the Inspector General arranged to have a partner from the audit firm conducting LSC's annual audit meet with the Finance Committee to brief on the new auditing standards, especially on *Statement of Auditing Standards (SAS) 114, The Auditor's Communication With Those Charged With Governance*. The briefing was held during the January 2007 Board meeting. The Board was informed that while there has been a requirement for auditors to communicate with those charged with governance, the new standard strengthens those requirements and adds others. Communications will now become a very active part of the audit process from planning, all the way through to completion of the audit. SAS 114 requires that those charged with governance be much more involved in the audit process. The new standard indicates that the auditor should meet with the finance or audit committee at least once annually without management present. The thrust of the new standard is that those charged with governance are responsible to know what's going on. SAS 114 will not be effective until the Fiscal Year 2008 audit.

Audit Service Reviews

The OIG is responsible for the oversight of the Independent Public Accountants (IPAs) who are selected by the grantees to perform their annual financial and compliance audits. To fulfill this responsibility, the OIG conducts Audit Service Reviews (ASRs), which are reviews of the audit documentation of selected IPAs to ensure that they adequately tested the grantee's compliance with LSC regulations.

During this period, the OIG conducted 10 ASRs and issued 5 ASR reports. The remaining 5 reports will be issued next reporting period. Also, the OIG initiated work on 5 additional ASRs.

Audit Reports

Open at beginning of reporting period	1
Issued during Reporting Period	0
Closed during Reporting Period	0
Open at End of Reporting Period	1

Recommendations to LSC Grantees

Pending at beginning of reporting period	0
Issued during reporting period	0
Closed during reporting period	0
Pending at end of reporting period	0

Recommendations to LSC Management

Pending at beginning of reporting period	7
Issued during reporting period	0
Closed during reporting period	0
Pending at end of reporting period	7

INVESTIGATIONS

The OIG opened six investigations during the reporting period. These included: one case involving theft of funds or property; one case involving timecard fraud; one case involving obstruction of audit; two financial risk reviews; and a project to assess financial risk in grantee field operations.

During the reporting period, the OIG closed seven investigations. These included cases involving: timecard fraud; travel voucher fraud; embezzlement; theft of property; conflict of interest; and two risk assessments. Investigative resources were also provided in support of OIG work in connection with Congressional inquiries.

The OIG is continuing investigative work in connection with an embezzlement investigation dealing with submissions of fraudulent vouchers related to travel reimbursements for grantee casework. This case is pending at the United States Attorney's Office. Based on this investigation and past OIG embezzlement cases, the OIG initiated a financial risk assessment project to look for indicators of fraud. Selection of grantee offices for proactive reviews and fraud awareness briefings will be based on a review of grantee financial statements, the OIG hotline and referrals from LSC and others. This proactive effort plus the issue of the Inspector General's Fraud Alert (discussed below) should help deter financial risk in the field.

Operationally, the OIG issued and served two Inspector General subpoenas. One subpoena was issued in connection with a major embezzlement case; the other was issued in connection with our ongoing investigation into the activities of California Rural Legal Assistance, Inc. (CRLA), an LSC grantee.

IG Fraud Alert Issued

On December 11, 2006, the OIG reissued a Fraud Advisory Bulletin to all Executive Directors informing them of additional significant program embezzlements (totaling over \$175,000), and as a reminder of some of the preventive steps that grantees can take to keep their organization from becoming victims of fraud. In his cover letter, the Inspector General provided supplemental information on two new areas where grantees had been exposed to financial loss: fictitious travel reimbursements and the conversion of purchased office supplies to cash. The IG also urged each office to check internal controls to reduce their vulnerability to thefts, and offered the OIG's expertise in consulting with individual grantees on strengthening controls or addressing matters of concern.

Hotline

The OIG maintains a Hotline for reporting illegal or improper activities by LSC grantees or corporate staff. For this reporting period the OIG received 18 Hotline contacts, with one Hotline complaint referred to LSC for their follow-up.

INVESTIGATIVE CASES

Open at beginning of reporting period	9
Opened during reporting period	6
Closed during reporting period	7
Open at end of reporting period	8

PROSECUTORIAL ACTIVITIES

Referred for prosecution	0
Accepted for prosecution	0
Declined for prosecution	0

INVESTIGATIVE ACTIVITIES

Inspector General subpoenas issued	2
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OIG STRATEGIC PLANNING

During this reporting period, the OIG adopted its new Strategic Plan for 2007-2011. The plan is aligned with LSC's Strategic Directions 2006-2010 goals. It identifies major management challenges facing LSC, and is intended to focus our efforts to ensure that OIG work continues to provide objective information to assist Congress, the Board, and LSC management and in helping to achieve LSC's mission and goals.

While developing the plan, we received and incorporated many insightful comments from the Board of Directors, LSC management and staff, and from external stakeholders. We followed a rather lengthy process, which allowed separate internal and external comment periods and included posting the draft on the OIG website for public review and comment.

The resulting plan is a document that we expect to be the cornerstone of future OIG planning. The plan is designed to provide strategic direction while enabling the OIG to maintain flexibility and discretion to redirect resources so we can be a timely, relevant and effective resource for Congress, the Board, and other LSC stakeholders.

The plan sets out our belief that OIG mission effectiveness is achieved by reaching the following strategic goals to improve the OIG's contribution to the federally-funded civil legal services program.

- GOAL 1: Provide products that are useful, mission-oriented and effectively communicated to stakeholders.
- GOAL 2: Ensure professional quality, credibility and independence, and operate in a manner that will provide greater effectiveness, efficiency and accountability.
- GOAL 3: Develop human capital, including motivation, knowledge and multiple competencies, in a healthy work environment to support our mission.

We believe these broad goals will help drive optimum performance by the OIG in helping LSC to achieve its mission. Our plan also incorporates a number of objectives and strategies to accomplish these broad goals. We appreciate the contributions and support we received in finalizing our Strategic Plan.

LEGAL REVIEWS

Review of Proposed Legislation

Pursuant to the IG's statutory responsibilities, the OIG reviewed and, where appropriate, commented on statutory and regulatory provisions affecting LSC and/or the OIG, as well as LSC interpretive guidance and internal policies and procedures.

During the reporting period, the OIG reviewed proposed legislation of significance to Inspectors General. Among other reforms, S. 680, introduced by Senator Collins and co-sponsored by Senators Lieberman, Carper, Coleman, and McCaskill, would require 15 days advance written notice before an Inspector General at a designated federal entity is removed or transferred. Another bill, H.R. 928, introduced by Representative Cooper, would provide for a term of office for Inspectors General and would require that removal during the term of office be for specified causes. Both bills would greatly enhance the independence of Inspectors General.

Subpoena Enforcement Activities

On March 23, 2007, the U.S. Department of Justice filed a subpoena enforcement action on behalf of the United States and the OIG, seeking summary enforcement of an OIG subpoena issued in connection with the OIG's investigation of CRLA. As reported in our last Semiannual Report, on September 14, 2006, the OIG issued an interim report on certain activities of CRLA, finding substantial evidence that CRLA had violated federal law by soliciting clients, working a fee-generating case, requesting attorneys' fees, and associating CRLA with political activities. The report cited a number of additional serious concerns raised by CRLA activities. The OIG could not complete its investigation due to CRLA's refusal and/or failure to provide the OIG certain requested information, required to be produced pursuant to federal law and explicit LSC grant requirements. The OIG issued the subject subpoena in furtherance of its investigation.

Regulatory Review

For the LSC Board of Directors' consideration in devising its 2007 rulemaking agenda, the OIG recommended the following areas for regulatory action. These recommendations are intended to improve LSC guidance to grantees generally, and in particular seek to improve accountability for use of federal funds.

- (1) Promulgate a regulation authorizing LSC to use additional sanctions, historically termed lesser sanctions, and other tools to induce grantee compliance. This change would allow LSC to assure grantee compliance, while providing both a more streamlined and a less draconian measure.
- (2) Amend LSC's timekeeping regulation (45 CFR Part 1635) to require grantees to implement a timekeeping system capable of linking time records to funding source. As some grantees already have such a system in place, this change would provide LSC with a tool critical for ensuring accountability while apparently not over-burdening the grantee community.
- (3) Amend LSC's lobbying regulation (45 CFR Part 1612) to provide clearer and more adequate guidance on lobbying and related restrictions. By recommending that LSC clarify confusing sections of the regulation as well as those providing insufficient implementing guidance to grantees on what constitutes prohibited and permissible activities, this change would allow grantees to be confident their activities fall within the parameters of permissible behavior and allow LSC to assure grantee compliance with the statutory restrictions.
- (4) Modify LSC's political activities regulation (45 CFR Part 1608) to provide guidance on what it means to "intentionally identify" the Corporation or the recipient with activities in contravention of the law, as well as other clarifications as needed. By recommending that LSC clarify sections of the regulation providing insufficient implementing guidance to grantees on what constitutes prohibited and permissible activities, this change would allow grantees to be confident their activities fall within the parameters of permissible behavior and allow LSC to assure grantee compliance with the statutory restrictions.
- (5) Issue a regulation providing guidance to grantees on the appropriate use of LSC funds to support work when there is no client on whose behalf the work is conducted. Currently there is neither an explicit requirement that litigation work be performed only when a grantee has an identifiable client, nor a regulation that specifically addresses under what circumstances, if any, a grantee may conduct legal work without a client. As such, LSC funds may support grantee efforts performed without an identifiable client, which appears inconsistent with the premise on which funding is supplied, that it will be used to provide legal assistance to eligible clients.

Assisting in Litigation Against LSC

During this reporting period the OIG worked closely and cooperatively with attorneys from the U.S. Department of Justice, the LSC Office of Legal Affairs, and LSC outside counsel in defending LSC against a legal action brought by an LSC grantee and others challenging the LSC program integrity regulation, 42 CFR Part 1610. The Program Integrity Regulation implements the statutory restrictions on the use of non-LSC funds by LSC recipients. Although the trial court dismissed part of the claim, LSC and the OIG were obligated to respond to

discovery on the remainder of the challenge. For the OIG, this resulted in having to evaluate its own audits, investigations, and other reviews since 1996 to determine their responsiveness to the request. In addition, the OIG also needed to consider 2400+ reports on LSC grantees and sub-grantees prepared during the same period by independent public accounting firms that assess program compliance. The OIG is continuing to collaborate with legal counsel in this litigation.

LSC Employee Handbook

LSC is undertaking a major revision to its Employee Handbook. The LSC Board has final approval authority over revisions to the handbook. During this reporting period OIG staff has worked closely with LSC management and commented on a series of draft revisions. When finalized, the revised handbook will be an improvement over the existing manual.

AUDIT REPORTS ISSUED
for the Period Ending March 31, 2007

<u>Title</u>	<u>Date Issued</u>
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No final audit reports issued this reporting period.

AUDIT SERVICE REVIEWS ISSUED
for the Period Ending March 31, 2007

	Recipient	IPA	Date Issued
1	Philadelphia LAC	David G. Faw, CPA	02/27/07
2	LS Alabama	Richard Harris Ingram & Bozeman	03/29/07
3	LA of NorthWest Texas	David, Clark & Co.	03/30/07
4	Puerto Rico LS	Kevane Soto Pasarell Grant Thornton	03/30/07
5	LA of Los Angeles	PricewaterhouseCoopers	03/30/07

TABLE I**Audit Reports Issued with Questioned Costs
for the Period Ending March 31, 2007**

	NUMBER OF REPORTS	QUESTIONED COSTS	UNSUPPORTED COSTS
A. For which no management decision has been made by the commencement of the reporting period.	0	\$0	\$0
B. Reports issued during the reporting period	0	\$0	\$0
Subtotals (A + B)	0	\$0	\$0
LESS:			
C. For which a management decision was made during the reporting period:	0	\$0	\$0
(i) dollar value of recommendations that were agreed to by management	0	\$0	\$0
(ii) dollar value of recommendations that were not agreed to by management	0	\$0	\$0
D. For which no management decision had been made by the end of the reporting period	0	\$0	\$0
E. Reports for which no management decision had been made within six months of issuance	0	\$0	\$0

TABLE II
Audit Reports Issued with Funds to Be Put to Better Use
for the Period Ending March 31, 2007

	NUMBER OF REPORTS	DOLLAR VALUE
A. For which no management decision has been made by the commencement of the reporting period.	1	\$5,437,160
B. Reports issued during the reporting period	0	0
Subtotals (A + B)	1	\$5,437,160
LESS:		
C. For which a management decision was made during the reporting period:	0	\$0
(i) dollar value of recommendations that were agreed to by management	0	\$0
(ii) dollar value of recommendations that were not agreed to by management	0	\$0
D. For which no management decision had been made by the end of the reporting period	0	\$0
Reports for which no management decision had been made within six months of issuance	1	\$5,437,160*

* Note: This item refers to the OIG's Audit of LSC's Office Space Needs. LSC management generally agreed to implement the recommendations of the OIG's audit and document the amount of savings, if any, when management actions are complete. On page 4 of its audit, the OIG states that "until a space study has been completed to determine actual space needs, the actual amount of overpayment, if any, cannot be determined." Nevertheless, the OIG assumed that, if LSC paid rent for an amount of space calculated by applying a General Services Administration (GSA) guideline of 230 square feet per person to the number of LSC staff, it would pay \$748,000 less per year in rent and \$5,437,160 over the then-remaining life of the lease.

LSC management has conducted a benchmark comparison of government and private organizations in the Washington area that employ large numbers of attorneys. LSC management believes that the benchmarking demonstrates that other organizations that were reviewed actually had higher space allocations than LSC's existing space. The OIG believes that regardless of the amount of space another organization occupies, LSC's space should be based on LSC's mission requirement. That is why the OIG's position remains that the space needs analysis should precede any benchmarking.

The OIG recommended that LSC conduct a space needs assessment, and should the assessment indicate office space needs above GSA guidelines, that management document a direct mission

requirement and corroborate the need through benchmarking with organizations with similar mission and needs. LSC management has indicated a bottoms up review of staffing and a space needs assessment is in progress and not yet complete. The OIG believes that if LSC's space study results in a higher overall average of 230 square feet per person, LSC should first ensure that the mission mandates a direct requirement for the space. Once the mission link is established, LSC management should then benchmark its office space with organizations with similar mission and needs. Therefore, the OIG believes that additional benchmarking may be needed depending on the results of LSC's ongoing review of staffing and space needs. A final resolution regarding space allocation and potential cost savings will be made following the conclusion of LSC management's review of staffing and space needs.

TABLE III
Index to Reporting Requirements
of the Inspector General

IG ACT REFERENCE*	REPORTING REQUIREMENT	PAGE
Section 4(a)(2)	Review of legislation and regulations	11 None
Section 5(a)(1)	Significant problems, abuses, and deficiencies	
Section 5(a)(2)	Recommendations with respect to significant problems, abuses, and deficiencies	None
Section 5(a)(3)	Prior significant recommendations on which corrective action has not been completed	None
Section 5(a)(4)	Matters referred to prosecutive authorities	None
Section 5(a)(5)	Summary of instances where information was refused	None
Section 5(a)(6)	List of audit reports by subject matter, showing dollar value of questioned costs (including a separate category for the dollar value of unsupported costs) and funds to be put to better use	None
Section 5(a)(7)	Summary of each particularly significant report	None
Section 5(a)(8)	Statistical table showing number of audit reports and dollar value of questioned costs	16
Section 5(a)(9)	Statistical table showing number of reports and dollar value of recommendations that funds be put to better use	17
Section 5(a)(10)	Summary of each audit issued before this reporting period for which no management decision was made by the end of the reporting period	17
Section 5(a)(11)	Significant revised management decisions	None
Section 5(a)(12)	Significant management decisions with which the Inspector General disagrees	None

*Refers to sections in the Inspector General Act of 1978, as amended.

INSPECTOR GENERAL HOTLINE

To report suspected fraud, waste or abuse:

**Call: 1 800 678 8868 or
1 202 295 1670**

**Or write: PO Box 3699
Washington DC 20027**

You can request that your identity be protected.

LSC employees are protected from reprisals by the Corporation.